



<b>Course</b>	<b>BUSN 6070 Management Accounting</b>	
<b>Term</b>	Fall II 2009	
<b>Instructor</b>	Name:	Rick Azar, CPA, Masters Accountancy
	Phone:	915-588-3121
	Email:	<a href="mailto:rickyazar45@webster.edu">rickyazar45@webster.edu</a>
<b>Catalog Description</b>	The student examines advanced topics in management accounting as these relate to management information needs for planning, control, and decision making. Topics include interpretation of standard cost variances; application of quantitative techniques; evaluation of divisional performance; activity-based costing; and the behavioral impact of accounting systems.	
<b>Prerequisites</b>	BUSN 5600 Accounting Theory and Practice and BUSN 5760 Applied Business Statistics	
<b>Course Level Learning Outcomes</b>	<b>Outcome</b>	<b>Expectation</b>
	Students have basic knowledge of important facts, terminology, concepts, principles, and theories in the area of Accounting.	Students understand accounting core concepts, tools, and terminology that encompasses management accounting information as it is used for planning, control, and decision-making purposes.
	Students can address unstructured business problems that span multiple functional areas	The MBA student will understand how to use the primary financial statements for decision making, including evaluating earnings trends and quality. The student will understand how to use accounting information, both financial and other qualitative information, for planning, implementing, controlling, and decision making related to enterprise activities. Managerial decision making includes costing and pricing decisions, profit planning, operational and capital budgeting, responsibility accounting and performance evaluation.
	Students can evaluate and analyze profitability	Students can solve problems and interpret the results of break-even analysis and cost-volume-profit analysis. Students can analyze profitability trends and quality.

		Students can prepare full absorption and variable costing income statements.																								
	Students can calculate costs of providing a good or service.	Students calculate the cost of goods and services using job order costing, process costing, activity-based costing, standard costing and target costing.																								
	Students can distinguish relevant versus irrelevant costs for decision making.	Students can distinguish costs relevant to a decision versus costs that are not relevant, including an understanding of sunk costs, opportunity costs, and differential costs.																								
	Students can make short-term or tactical decisions.	Students can analyze short-term decisions, such as make-or-buy, keep or drop a segment, and special orders.																								
	Students can evaluate capital investment projects using NPV and IRR.	Students can estimate cash flows and risk and use these values to compute NPV and IRR. Students can analyze the results and make a recommendation.																								
	Students can prepare operational budgets.	Students can prepare operational budgets, consisting of sales budget, production budget, material budget, cash budget, and pro forma financial statements to use in planning and control.																								
	Students understand how to use financial information to evaluate performance.	Students use Return on Investment (ROI), Residual Income (RI), Economic Value Added (EVA) and the balanced scorecard for performance evaluation and responsibility accounting.																								
	Students can determine the transfer price that would maximize profits.	Students can calculate transfer prices and determine the transfer price that would maximize profits.																								
<b>Materials</b>	<b>TEXT:</b> Hilton, Ronald W., <u>Managerial Accounting, Creating Value in a Dynamic Business Environment</u> ; McGraw-Hill Irwin; latest edition.																									
<b>Grading</b>	<p>The course grade will be used using the following measurements:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>MIDTERM EXAMINATION</td> <td style="text-align: right;">40%</td> </tr> <tr> <td>FINAL EXAMINATION</td> <td style="text-align: right;">40%</td> </tr> <tr> <td>RESEARCH PAPER</td> <td style="text-align: right;"><u>20%</u></td> </tr> <tr> <td><b>TOTAL GRADE</b></td> <td style="text-align: right;"><b>100%</b></td> </tr> </table> <p>The following will be used to assign course letter grades:</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>SCORE</th> <th>GRADE</th> </tr> </thead> <tbody> <tr> <td><b>95-100</b></td> <td><b>A</b></td> </tr> <tr> <td><b>90-94</b></td> <td><b>A-</b></td> </tr> <tr> <td><b>84-89</b></td> <td><b>B+</b></td> </tr> <tr> <td><b>77-83</b></td> <td><b>B</b></td> </tr> <tr> <td><b>70-76</b></td> <td><b>B-</b></td> </tr> <tr> <td><b>60-69</b></td> <td><b>C</b></td> </tr> <tr> <td><b>below 60</b></td> <td><b>F</b></td> </tr> </tbody> </table>		MIDTERM EXAMINATION	40%	FINAL EXAMINATION	40%	RESEARCH PAPER	<u>20%</u>	<b>TOTAL GRADE</b>	<b>100%</b>	SCORE	GRADE	<b>95-100</b>	<b>A</b>	<b>90-94</b>	<b>A-</b>	<b>84-89</b>	<b>B+</b>	<b>77-83</b>	<b>B</b>	<b>70-76</b>	<b>B-</b>	<b>60-69</b>	<b>C</b>	<b>below 60</b>	<b>F</b>
MIDTERM EXAMINATION	40%																									
FINAL EXAMINATION	40%																									
RESEARCH PAPER	<u>20%</u>																									
<b>TOTAL GRADE</b>	<b>100%</b>																									
SCORE	GRADE																									
<b>95-100</b>	<b>A</b>																									
<b>90-94</b>	<b>A-</b>																									
<b>84-89</b>	<b>B+</b>																									
<b>77-83</b>	<b>B</b>																									
<b>70-76</b>	<b>B-</b>																									
<b>60-69</b>	<b>C</b>																									
<b>below 60</b>	<b>F</b>																									

	<p><b>The GRADUATE catalog provides these guidelines and grading options:</b></p> <ul style="list-style-type: none"> <li>• <b>A/A-</b> Superior graduate work</li> <li>• <b>B+/B/B-</b> Satisfactory graduate work</li> <li>• <b>C</b> Work that is barely adequate as graduate-level performance</li> <li>• <b>CR</b> Work that is performed as satisfactory graduate work (B- or better). A grade of "CR" is reserved for courses designated by a department, involving internships, a thesis, practicums, or specified courses.</li> <li>• <b>F</b> Work that is unsatisfactory</li> <li>• <b>I</b> Incomplete work</li> <li>• <b>ZF</b> An incomplete which was not completed within one year of the end of the course. ZF is treated the same as an F or NC for all cases involving G.P.A., academic warning, probation, and dismissal.</li> <li>• <b>IP</b> In progress</li> <li>• <b>NR</b> Not reported</li> <li>• <b>W</b> Withdrawn from the course</li> </ul>
<p><b>Activities</b></p>	<p>This course requires various problem solving, and case analysis in addition to compelling class discussion on many interesting topics. These assignments are for your benefit; this material will be learned much more effectively by integrating these activities than from the reading alone. In addition, an important objective is to develop an awareness and appreciation for current issues beyond the concepts that are described in the textbook.</p> <p>Chapter Problems and Cases: Each chapter has a variety of problems that reinforce some dimension of the material from that chapter. The requirements should be obvious from the information given. When I assign you chapter problems ( see below Schedule) I will be expecting a conscientious effort by you to solve the problems.</p> <p>All assignment items are due each week by the beginning of class though I will not pick them up and grade them. They are for your benefit to prepare you for the exams.</p> <p>Significant class discussion will take place each week around the assignment items and it is your responsibility to proactively participate in that class discussion.</p> <p>There will be a Midterm Exam (Week 5) and a Final Exam (Week 9). Examinations comprise 80% of the course grade and will consist of multiple choice questions, problem solving, and short answer type questions. There will be no opportunity to make up an exam unless arrangements have been made with the instructor in advance.</p>
<p><b>Policy Statements: University Policies</b></p>	<p>University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is</p>

	<p>governed by the university’s published policies. The following policies are of particular interest:</p> <p><b>Academic Honesty</b>  The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university’s academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.</p> <p><b>Drops and Withdrawals</b>  Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the university policies on drops and withdrawals (published elsewhere) to find out what the deadlines are for dropping a course with a full refund and for withdrawing from a course with a partial refund.</p> <p><b>Special Services</b>  If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.</p> <p><b>Disturbances</b>  Since every student is entitled to full participation in class without interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other students with dignity and respect, especially in cases where a diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.</p> <p><b>Student Assignments Retained</b>  From time to time, student assignments or projects will be retained by The Department for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student’s name and all identifying information about that student will be redacted from the assignment or project.</p> <p><b>Contact Hours for this Course</b>  It is essential that all classes meet for the full instructional time as scheduled. A class cannot be shortened in length. If a class session is cancelled for any reason, it must be rescheduled.</p>
<b>Course Policies</b>	<p>One policy that deserves separate mention is that I expect the student to earn his/her grade. Also, if you miss an exam, it will have to be made up and it is a more difficult exam. Additionally, the retake exam will be taken under a proctor.</p>

Weekly Schedule	Calendar	first half of class	second half of class
	<b>Week 1</b>		
	Chapter Readings Homework	2  Exer 28,30,32; Prob 43,44,45,46	3  Exer.25,26,33,35 Prob. 47
	<b>Week 2</b>		
	Chapter Readings Homework	5  Prob 36, 38	7 Exer 22,24,25,27,29,33 Prob. 35
	<b>Week 3</b>		
	Chapter Readings Homework	8  Exer. 23,28,31 Prob 34,35,36 [expert 39]	review all
	<b>Week 4</b>	Review all	Review all
	<b>Week 5</b>		
	Chapter Readings Homework	Mid-Term Examination Chapters 2-8	Mid-Term Examination Chapters 2-8
<b>Week 6</b>			
Chapter Readings Homework	9 Exer 24,25,30 [expert 33]	9 Prob 36	
<b>Week 7</b>			
Chapter Readings Homework	10 Exer 28,29,31,32,34	10 Prob 43,45,46	
<b>Week 8</b>			
Chapter Readings Homework	16 Page 782, #1-7,-8,-9 Exer -24,25,26,29	16 Prob -41, 43	
<b>Week 9</b>			
Chapter Readings	Exam 2		

	Homework		
<b>Additional Information</b>	None		